



FORM 472  
ATTORNEY'S OCCUPATIONAL TAX RETURN

►1999

INSTRUCTIONS

1. DUE DATE: This return must be filed annually on or before January 15 by all attorneys listed on the roll of attorneys maintained by the Superior Court at any time during the calendar year preceding the due date of this return.
2. Please enter your Social Security Number and Juris Number in the spaces provided. If you are unsure of your Juris Number, refer to a copy of your Attorney Registration form completed in compliance with Practice Book §2-27.

NOTE: You must file a return even if no tax is due  
(See reverse for additional instructions)

IF ADDRESS BELOW IS NOT CORRECT, PLEASE MAKE  
NECESSARY CHANGES

Connecticut Tax Registration Number
Social Security Number
Juris Number

A.	Are you self-employed? <input type="checkbox"/> YES <input type="checkbox"/> NO If "no," indicate the name of your employer. _____
B.	A person admitted as an attorney by the judges of the Superior Court and engaged in the practice of law in Connecticut during the calendar year for which this return is filed is subject to the occupational tax. <b>A person employed as an attorney by an employer that is not a law firm is considered to be engaged in the practice of law.</b> Do you claim exemption from the occupational tax for the calendar year for which this return is filed? ► <input type="checkbox"/> YES ► <input type="checkbox"/> NO If "Yes," proceed to item C and check the appropriate box; otherwise, this return will not be complete. If "No," proceed to item D and make check or money order payable to: Commissioner of Revenue Services.
C.	I claim exemption from the occupational tax for the calendar year for which this return is filed because: (Check One) ► <input type="checkbox"/> My name was removed from the roll of attorneys maintained by the clerk of the Superior Court for the judicial district of Hartford-New Britain during the calendar year for which this return is filed. ► <input type="checkbox"/> I engaged in the practice of law, but not as an occupation, and I received less than \$450 in compensation from engaging in the practice of law during the calendar year for which this return is filed. ► <input type="checkbox"/> I was a judge, senior judge or referee during the calendar year for which this return is filed. (Probate judges who otherwise engage in the practice of law cannot claim this exemption.) ► <input type="checkbox"/> I was a Connecticut state employee employed as an attorney and I did not otherwise engage in the practice of law during the calendar year for which this return is filed. ► <input type="checkbox"/> I was a federal government employee employed as an attorney and I did not otherwise engage in the practice of law during the calendar year for which this return is filed. ► <input type="checkbox"/> I engaged in the practice of law exclusively outside of Connecticut during the calendar year for which this return is filed. ► <input type="checkbox"/> I did not work or was not employed as an attorney during the calendar year for which this return is filed. ► <input type="checkbox"/> I was on active duty with the United States Armed Forces for more than six months during the calendar year for which this return is filed. ► <input type="checkbox"/> I retired from the practice of law and filed written notice of retirement with the clerk of the Superior Court for the judicial district of Hartford-New Britain during the calendar year for which this return is filed.

REMIT THIS AMOUNT ►	D.	Occupational tax	D	►	\$450	00
	E.	Penalty (See reverse)	E	►		
	F.	Interest (See reverse)	F	►		
	G.	Total Amount Due and Payable with Return (Add Lines D, E, and F)	G	►		

SIGN HERE ►	Make check or money order payable to: COMMISSIONER OF REVENUE SERVICES, and mail to State of Connecticut, Department of Revenue Services, PO Box 5031, Hartford CT 06102-5031.					
	Declaration: I declare under the penalty of false statement that I have examined this return, <b>FORM 472, Attorney's Occupational Tax Return</b> , and to the best of my knowledge and belief it is true, complete, and correct. (The penalty for false statement is imprisonment not to exceed one year or a fine not to exceed two thousand dollars, or both.) _____ Signature Date					

**Who Must File a Return?**

Any attorney listed on the roll of attorneys maintained by the Superior Court at any time during the calendar year must file a return for such calendar year even if exemption from payment of tax is claimed.

**Who is Liable for Payment of the Tax?**

Any person who is admitted as an attorney by the judges of the Superior Court, and who was engaged in the practice of law in Connecticut during the calendar year for which this return is filed.

Others considered to be engaged in the practice of law: Any person employed as an attorney by an employer, where the employer is not a law firm but the position requires that the person be admitted by the judges of the Superior Court, is considered to be engaged in the practice of law.

**Who is Exempt from Payment of the Tax?**

See Part C of this return for a complete list of exemptions.

**When is the Tax and Return Due?**

Check the appropriate box and file this return by January 15 of the year following the calendar year for which the return is filed.

**What if I File or Pay Late?**

Late Payment Penalty: The penalty for late payment is \$50.

Late Filing Penalty: According to Conn. Gen. Stat. §12-30, the Commissioner of Revenue Services may impose a \$50 penalty for failure to file any return that is required by law to be filed.

The interest charge for late payment is 1% (.01) per month or fraction thereof, from the due date.

**Employers Paying on Behalf of Employees**

Employers paying the tax on behalf of employees must attach a list that includes each employee's name, Connecticut Tax Registration Number (if applicable), Social Security Number, and Juris Number. One check may be submitted for the total amount due.